



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

36 Phillips 0748 Dodson K-12

#### 0648 Dodson K-12

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	648,069.99	648,069.99	0.00	0.00	0.00	0.00
21XX Support Services - Students	19,200.95	19,200.95	0.00	0.00	0.00	0.00
22XX Educational Media Services	10,996.09	10,996.09	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	97,935.89	97,935.89	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	214,709.77	214,709.77	0.00	0.00	0.00	0.00
25XX Support Services - Business	51,517.37	0.00	51,517.37	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	318,778.78	261,809.56	0.00	56,969.22	0.00	0.00
27XX Student Transportation Services	142,760.36	142,760.36	0.00	0.00	0.00	0.00
31XX Food Services	51,943.35	51,943.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,493.22	23,493.22	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,314.79	66,314.79	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,747.29	0.00	0.00	3,747.29	0.00	0.00
<b>Totals</b>	1,649,467.85	1,537,233.97	51,517.37	60,716.51	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,649,467.85					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0648 Dodson K-12</b>	Indirect/Direct	51,517.37 / 1,537,233.97	3.35%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0648 Dodson K-12	0.0207	0.0332	0.0314	0.0272	3.35%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0648 Dodson K-12	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0648 Dodson K-12	0.0207	0.0332	0.0314	0.0272	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0648 Dodson K-12			2.77%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>	<u>2018</u>	<u>SS Reclaasified Rate</u>
0748 Dodson K-12		

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**36 Phillips 0756 Saco Public Schools**

**0657 Saco H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	288,371.62	288,371.62	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,910.54	13,910.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	130.88	130.88	0.00	0.00	0.00	0.00
222X Educational Media Services	2,112.57	2,112.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	79,287.53	79,287.53	0.00	0.00	0.00	0.00
25XX Support Services - Business	49,585.26	1,130.28	48,454.98	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	89,149.08	89,149.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	31,466.63	31,466.63	0.00	0.00	0.00	0.00
31XX Food Services	24,851.62	24,851.62	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	8,782.65	8,782.65	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,395.98	23,395.98	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	50,536.45	0.00	0.00	50,536.45	0.00	0.00
<b>Totals</b>	661,580.81	562,589.38	48,454.98	50,536.45	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXX	XXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	661,580.81					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Indirect Cost Rate

### For FY2017-18 Using FY16 Expenditures

**36 Phillips 0756 Saco Public Schools**

**1203 Saco Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	347,250.04	347,250.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	13,794.18	13,794.18	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,954.35	2,954.35	0.00	0.00	0.00	0.00
222X Educational Media Services	19,955.77	19,955.77	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	95,937.39	95,937.39	0.00	0.00	0.00	0.00
25XX Support Services - Business	50,023.09	1,307.13	48,715.96	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	103,704.06	103,704.06	0.00	0.00	0.00	0.00
27XX Student Transportation Services	50,833.61	50,833.61	0.00	0.00	0.00	0.00
31XX Food Services	35,154.99	35,154.99	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,760.60	3,760.60	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	9,420.45	9,420.45	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	882.22	0.00	0.00	882.22	0.00	0.00
<b>Totals</b>	733,670.75	684,072.57	48,715.96	882.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	733,670.75					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

Line A				2018 Calculated Rate	2018 Reclassified Rate*	Requested Reclassified Rate**
LE 0657 Saco H S		Indirect/Direct	48,454.98 / 562,589.38	8.61%		
LE 1203 Saco Elem		Indirect/Direct	48,715.96 / 684,072.57	7.12%		

  

Line B Preliminary Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0657 Saco H S	0.0491	0.0490	0.0501	0.0505	8.61%
		1203 Saco Elem	0.0491	0.0490	0.0501	0.0505	7.12%

  

Line C Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0657 Saco H S	0.0000	0.0000	0.0000	0.0000	
		1203 Saco Elem	0.0000	0.0000	0.0000	0.0000	

  

Line D Higher of Preliminary or Approved Indirect Cost Rates		LE	2014	2015	2016	2017	2018
		0657 Saco H S	0.0491	0.0490	0.0501	0.0505	
		1203 Saco Elem	0.0491	0.0490	0.0501	0.0505	

  

Line E Five Year Average with 5% Discount		LE	2018	LE Reclaasified Rate
		0657 Saco H S	5.41%	
		1203 Saco Elem	5.13%	

  

Line F Average of LE's contained under one School System Code (SS)		2018	SS Reclaasified Rate
0756 Saco Public Schools		5.27%	

Your Preliminary Rate by School System (SS) is:

This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

**36 Phillips 0757 Malta K-12 Schools**

### 0659 Malta K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	3,539,003.73	3,539,003.73	0.00	0.00	0.00	0.00
21XX Support Services - Students	45,870.00	45,870.00	0.00	0.00	0.00	0.00
222X Educational Media Services	74,085.35	74,085.35	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	170,776.95	170,776.95	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	363,294.20	363,294.20	0.00	0.00	0.00	0.00
25XX Support Services - Business	128,299.82	29,313.63	98,986.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	702,928.79	651,328.79	0.00	51,600.00	0.00	0.00
27XX Student Transportation Services	362,868.22	260,468.22	0.00	102,400.00	0.00	0.00
31XX Food Services	157,432.92	157,432.92	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	49,240.36	49,240.36	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	188,894.47	188,894.47	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	12,879.00	0.00	0.00	12,879.00	0.00	0.00
<b>Totals</b>	5,795,573.81	5,529,708.62	98,986.19	166,879.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	5,795,573.81					

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

<b>Line A</b>				<u>2018 Calculated Rate</u>	<u>2018 Reclassified Rate*</u>	<u>Requested Reclassified Rate**</u>
	<b>LE 0659 Malta K-12 Schools</b>	Indirect/Direct	98,986.19 / 5,529,708.62	1.79%		

  

<b>Line B Preliminary Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0659 Malta K-12 Schools	0.0161	0.0157	0.0155	0.0157	1.79%

  

<b>Line C Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0659 Malta K-12 Schools	0.0000	0.0000	0.0000	0.0000	

  

<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<u>LE</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
	0659 Malta K-12 Schools	0.0161	0.0157	0.0155	0.0157	

  

<b>Line E Five Year Average with 5% Discount</b>	<u>LE</u>			<u>2018</u>	<u>LE Reclaasified Rate</u>
	0659 Malta K-12 Schools			1.54%	

  

<b>Line F Average of LE's contained under one School System Code (SS)</b>				<u>2018</u>	<u>SS Reclaasified Rate</u>
0757 Malta K-12 Schools				<b>1.54%</b>	

**Your Preliminary Rate by School System (SS) is:**

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## Schedule A - Restricted Indirect Cost Rate For FY2017-18 Using FY16 Expenditures

36 Phillips 0760 Whitewater K-12 Schools

### 0663 Whitewater K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Foods/ Other (F)
1XXX Instruction	654,585.19	654,585.19	0.00	0.00	0.00	0.00
21XX Support Services - Students	26,033.36	26,033.36	0.00	0.00	0.00	0.00
222X Educational Media Services	27,914.27	27,914.27	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	174,033.97	174,033.97	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,039.24	9,694.68	15,344.56	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	160,537.80	145,537.80	0.00	15,000.00	0.00	0.00
27XX Student Transportation Services	125,652.92	125,652.92	0.00	0.00	0.00	0.00
31XX Food Services	64,178.56	64,178.56	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	15,363.45	15,363.45	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,249.03	47,249.03	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	997.92	0.00	0.00	997.92	0.00	0.00
<b>Totals</b>	1,321,585.71	1,290,243.23	15,344.56	15,997.92	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,321,585.71					

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	LE 0663 Whitewater K-12 Schools	Indirect/Direct	15,344.56 / 1,290,243.23	1.19%				
Line B Preliminary Indirect Cost Rates		LE		2014	2015	2016	2017	2018
		0663 Whitewater K-12 Schools		0.0171	0.0165	0.0167	0.0184	1.19%
Line C Approved Indirect Cost Rates		LE		2014	2015	2016	2017	2018
		0663 Whitewater K-12 Schools		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates		LE		2014	2015	2016	2017	2018
		0663 Whitewater K-12 Schools		0.0171	0.0165	0.0167	0.0184	
Line E Five Year Average with 5% Discount		LE					2018	LE Reclaasified Rate
		0663 Whitewater K-12 Schools					1.53%	
Line F Average of LE's contained under one School System Code (SS)							2018	SS Reclaasified Rate
	0760 Whitewater K-12 Schools		Your Preliminary Rate by School System (SS) is:				1.53%	
			This same rate is applied to both EL and HS in the same SS					

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